



**TIM RUSSELL**  
Commissioner

# State of Alabama Department of Revenue

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Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

## ORDER OF THE COMMISSIONER OF REVENUE (REVISED)

Due to the extreme hardships placed on Alabama motor vehicle registrants located in Jefferson County, Alabama, who had very limited access to the county license plate issuing offices or county tax collection offices or experienced processing delays in these offices during the months of August, September, October and November 2009, when attempting to register, renew or transfer registrations for their motor vehicles and pay property taxes on their vehicles because county courthouses and other county offices were understaffed during some or all of this timeframe, under the power granted to me by §40-2-11, Code of Alabama 1975, I hereby issue the following order:

### I. GENERAL RULE

- (a) **EXTENSION OF TIME FOR REGISTERING, RENEWING OR TRANSFERRING AUGUST, SEPTEMBER, OCTOBER AND NOVEMBER 2009 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON VEHICLES.** For the purposes of applying Alabama's motor vehicle registration laws and property tax laws as related to the annual registration renewal of vehicles during the months of August, September, October and November 2009, the registration deadline has been extended through December 31, 2009, without payment of penalty or interest for vehicle owners located in Jefferson County where the county courthouse or other county license plate issuing offices and county tax collection offices were understaffed during some or all of the months of August, September and October 2009 as a result of county budgetary constraints.

This extension includes the registration of vehicles purchased or otherwise acquired from July 12, 2009, through November 10, 2009, as well as transfers of registrations whereby the 20-day registration requirement as provided for in §32-6-61 and §40-12-260, Code of Alabama 1975, occurs, in part, during the months of August, September, October or November 2009. The extension does not apply to motor vehicle registrations, renewals, or transfers for vehicles registered pursuant to the International Registration Plan (IRP). These vehicle owners are required to pay all registration fees to the Department of Revenue, Motor Vehicle Division, during the assigned registration month. The extension does, however, apply to the payment of property taxes on IRP vehicles.

- (b) **PENALTY AND INTEREST CHARGES ASSOCIATED WITH REGISTERING, RENEWING OR TRANSFERRING AUGUST, SEPTEMBER, OCTOBER AND NOVEMBER 2009 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON VEHICLES.** Penalty and interest charges associated with motor vehicle registrations, transfers and renewals extended through December 31, 2009, will not be charged until January 4, 2010. Additionally, penalty and interest charges associated with motor vehicle property tax payments extended through December 31, 2009, will not be charged until January 4, 2010.

Entered this 12th day of November 2009

SIGNED

Tim Russell, Commissioner  
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary  
Alabama Department of Revenue